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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.3875 OF 2010

The Commissioner of Income Tax-II, Mumbai ..Appellant.

V/s.

Shri Rajesh Khanna ..Respondent.

Mr. Suresh Kumar for the appellant.

Mr. B.G. Yewale for the respondent.

CORAM : J.P. DEVADHAR AND
K.K. TATED, JJ.

DATED : 14TH SEPTEMBER, 2011

P.C. :-

1. Matter not on Board. By consent of the parties, the appeal taken up for admission.

2. Whether the ITAT was justified in deleting the addition of Rs. 17,29,790/- being the expenditure incurred on production of a film which is abandoned before it was completed, is the question raised in this appeal.

3. The ITAT has deleted the disallowance of expenditure made by the assessing officer by relying upon its decision in the assessee's

own case for assessment year 1993-94. Counsel for the revenue states that he has been informed by the concerned officer that no appeal has been filed by the revenue against the decision of the ITAT in the assessee's own case for assessment year 1993-94. No fault in the decision of the ITAT relating to assessment year 1993-94 is pointed out. In this view of the matter, no fault can be found with the decision of the ITAT in deleting the addition made by the assessing officer. The appeal is accordingly dismissed with no order as to costs.

(K.K. TATED, J.) (J.P. DEVADHAR, J.)